

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11  
LIDDLE & ROBINSON, L.L.P.,<sup>1</sup> : Case No. 19-12346 (SHL)  
Debtor. :  
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**ORDER DENYING MOTIONS OF JEFFREY LEW LIDDLE FOR  
ALLOWANCE AND PAYMENT OF ADMINISTRATIVE EXPENSE CLAIMS  
PURSUANT TO 11 U.S.C. §§ 503(b)(3)(D), 506(a) and 105(a)**

Upon the motions of Jeffrey Lew Liddle (“**Liddle**”), dated June 4, 2020, for entry of orders for the allowance and payment of administrative claims to Liddle’s bankruptcy estate, pursuant to 11 U.S.C. §§ 503(b)(3)(D), 506(a) and 105(a), which claims arise from (i) Liddle’s alleged substantial contributions to the value of the above-captioned debtor’s bankruptcy estate, and (ii) reimbursement of certain amounts previously paid by Liddle’s individual chapter 11 estate to Foley Hoag LLP [Dkt. Nos. 290, 291] (collectively, the “**Motions**”); and the Court having jurisdiction to consider the Motions and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334; and consideration of the Motions and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and venue being proper pursuant to 28 U.S.C. §§ 1408 and 1409; and upon the objection to the Motions of Jonathan L. Flaxer, chapter 11 trustee for Liddle & Robinson, L.L.P., dated June 15, 2020 [Dkt. No. 296]; and upon the objection to the Motions of Counsel Financial II LLC, LIG Capital LLC, and Counsel Financial Holdings LLC [Dkt. Nos. 298, 299]; and upon the objection of the U.S. Trustee advanced at the hearing held on June 18, 2020 (the “**Hearing**”) to consider the Motions; and the Court having considered all of

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<sup>1</sup> The last four digits of Liddle & Robinson, L.L.P.’s taxpayer identification number are 6440.

the pleadings filed in support of and in opposition to the Motion; and upon the record of the Hearing; and after due deliberation and sufficient cause appearing therefor, it is hereby,

**ORDERED** that the Motions are denied for the reasons stated on the record at the Hearing.

Dated: June 24, 2020  
New York, New York

*/s/ Sean H. Lane*

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HONORABLE SEAN H. LANE  
UNITED STATES BANKRUPTCY JUDGE